
Status: Point in time view as at 21/07/2008.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2002, Part 1. (See end of Document for details)

SCHEDULES

SCHEDULE 18

RELIEF FOR COMMUNITY AMATEUR SPORTS CLUBS

PART 1

CLUBS ENTITLED TO BE REGISTERED

The requirements

- 1 A club is entitled to be registered as a community amateur sports club if it is, and is required by its constitution to be, a club that—
- (a) is open to the whole community,
 - (b) is organised on an amateur basis, and
 - (c) has as its main purpose the provision of facilities for, and promotion of participation in, one or more eligible sports.

In this Schedule “registered club” means a club that is so registered.

Open to the whole community

- 2 (1) A club is open to the whole community if—
- (a) membership of the club is open to all without discrimination,
 - (b) the facilities of the club are available to members without discrimination, and
 - (c) any fees are set at a level that does not pose a significant obstacle to membership or use of the club’s facilities.
- (2) For the purposes of sub-paragraph (1) “discrimination” includes indirect discrimination and includes, in particular—
- (a) discrimination on grounds of ethnicity, nationality, sexual orientation, religion or beliefs;
 - (b) discrimination on grounds of sex, age or disability, except as a necessary consequence of the requirements of a particular sport.
- (3) This paragraph does not prevent a club from having different classes of membership depending on—
- (a) the age of the member;
 - (b) whether the member is a student;
 - (c) whether the member is waged or unwaged;
 - (d) whether the member is a playing or a non-playing member;
 - (e) how far from the club the member lives;
 - (f) any restriction on the days or times when the member has access to the club’s facilities.

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Organised on an amateur basis

- 3 (1) A club is organised on an amateur basis if—
- (a) it is non-profit making,
 - (b) it provides for members and their guests only the ordinary benefits of an amateur sports club, and
 - (c) its constitution provides for any net assets on the dissolution of the club to be applied for approved sporting or charitable purposes.

- (2) A club is “non-profit making” if its constitution requires any surplus income or gains to be reinvested in the club and does not permit any distribution of club assets, in cash or in kind, to members or third parties.

This does not prevent donations by the club to charities or to other clubs that are registered as community amateur sports clubs.

- (3) The ordinary benefits of an amateur sports club are—
- (a) provision of sporting facilities;
 - (b) reasonable provision and maintenance of club-owned sports equipment;
 - (c) provision of suitably qualified coaches;
 - (d) provision, or reimbursement of the costs, of coaching courses;
 - (e) provision of insurance cover;
 - (f) provision of medical treatment;
 - (g) reimbursement of reasonable travel expenses incurred by players and officials travelling to away matches;
 - (h) reasonable provision of post-match refreshments for players and match officials;
 - (i) sale or supply of food or drink as a social adjunct to the sporting purposes of the club.

- (4) Sub-paragraph (3) does not prevent a club from—
- (a) entering into an agreement with a member for the supply to the club of goods or services, or
 - (b) employing and paying remuneration to staff who are also members of the club,

provided the terms are approved by the governing body of the club without the member concerned being present and are agreed with the member on an arm’s length basis.

- (5) In relation to the application of the net assets on the dissolution of the club, “approved sporting or charitable purposes” means such of the following as may be approved by the members of the club in general meeting or by the members of the governing body of the club—
- (a) the purposes of the governing body of an eligible sport for the purposes of which the club existed, for use in related community sport;
 - (b) the purposes of another club that is registered as a community amateur sports club;
 - (c) the purposes of a charity.

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